

Alcohol Safety Action Program

Department of Health and Social Services – Program 2

I. PROGRAM OBJECTIVES

The objective of this program is to provide screening and evaluation of court referred individuals involved in alcohol related offenses, provide appropriate referral to treatment or educational programs, and monitor compliance with court orders.

II. PROGRAM PROCEDURES

Funds are appropriated annually to the Department of Health and Social Services, Division of Alcoholism and Drug Abuse by the state Legislature. These funds are distributed by a grant-in-aid and contract mechanism to nonprofit or local government agencies. These agencies become service providers for specific geographic locations.

Funds are provided through quarterly advances of 25% of the approved annual budget in response to a written “request for advance” submitted by the program. Quarterly cumulative fiscal reports are filed within 30 days from the end of the quarter detailing expenditures and receipts as compared to the approved grant budget. Budget revisions may be approved upon written request consistent with grant regulations. 7 AAC 78

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirements

Each Alcohol Safety Action Program is to function as the central agency for court referrals for the identification of problem drinkers and for alcohol education/treatment/rehabilitation referral from the court and feedback to the court regarding client progress. This includes acting as a connecting link between treatment agencies and the court.

Suggested Audit Procedures

Review:

1. Contract or final Notification of Grant Award (NGA) including all conditions;
2. Grant/contract revisions and related transmittal letters;

3. Licenses, certifications, approvals, status of private nonprofit corporation if applicable;
4. Budget documents including final revised budget and budget narrative; and

Test financial and related records to determine that funds expended were for purposes specified in the grant/contract.

Compliance Requirement

Costs allowed or unallowed under this program are determined by grant regulation 7 AAC 78 as well as contract or budget documents and special conditions.

Suggested Audit Procedures

- Review Department of Health and Social Service's grant regulations 7 AAC 78 and budget documents;
- Test financial and related records to determine the appropriateness of costs per 7 AAC 78; and
- Determine whether expenditures are within the budget limits prescribed by 7 AAC 78.260(e)(1).

B. ELIGIBILITY

Compliance Requirement

Recognized local governments and nonprofit corporations registered in the State of Alaska are eligible for grants.

Suggested Audit Procedure

- Review articles of incorporation or other appropriate documentation, licenses certifications and approval to determine status of agency.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

Programs are required to participate in ADA Management Information System and submit quarterly written program narratives and cumulative fiscal expenditure reports no later than thirty days after close of each quarter.

Suggested Audit Procedures

- Confirm if such reports are being filed timely;

- That reported revenues and expenditures agree with the agency's general ledger; and
- That expenditures are within the budget limits or contract provisions.

Compliance Requirement

Agency audited financial statements must present a statement of revenue and expenditures for each state grant/contract. Such statement must show, for each state fiscal year grant, the final approved budget by line item category; actual revenues and expenditures and variance between budgeted and actual revenues and expenditures. Disallowed or questioned costs must be clearly disclosed.

Suggested Audit Procedure

- Review audited financial statements for compliance with above.

Compliance Requirement

The agency must clearly show on their audited financial statement any outstanding liability to the state as payable to the state. This includes unspent grant funds or disallowed costs.

Suggested Audit Procedures

- Determine whether or not the agency has any outstanding liability to the state; and
- Review audited financial statement to ensure proper presentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The agency must act upon any recommendations made by program site review.

Suggested Audit Procedures

- Obtain copy of program site review; and
- Determine if recommendations in the site review are being implemented.

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